



केंद्रीय उत्पाद एवं सीमाशुल्क तथा सेवा कर आयुक्त का कार्यालय  
OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE, CUSTOMS & SERVICE TAX  
पी.बी.नं 13, आई.सी.ई.भवन, प्रेस क्लब रोड, तिरुवनंतपुरम 695001  
P.B.No.13, I.C.E.BHAVAN, PRESS CLUB ROAD, THIRUVANANTHAPURAM 695001

व्यापार सूचना सं / Trade Notice No. 02/2016

दिनांक /Dated: 07.01.2016

विषय :- डीआईपीपी द्वारा पूर्वोक्त औद्योगिक और निवेश संवर्धन नीति (एनईआईआईपीपी), 2007 के तहत लाभ के निलंबन और केंद्रीय उत्पाद शुल्क में छूट पर केंद्र पर इसका असर  
Sub: - Suspension of benefits under North East Industrial and Investment Promotion Policy (NEIIPP), 2007 by DIPP and its bearing on Central on Central Excise duty exemption- Reg


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उपरोक्त विषय पर बोर्ड का परिपत्र संख्या 1012/19/2015- के.उ.शु. (फाइल सं. 332/03/2014- टीआरयू) दिनांक 02.12.2015 की प्रति सूचना, मार्गनिदेश और आवश्यक कार्रवाई हेतु इसके साथ अरोपित है।

Copy of Board's Circular No. 1012/19/2015- CX (F.No.332/03/2014- TRU) dated 02.12.2015 on the above subject is forwarded herewith for information, guidance and necessary action.

(फाइल सं.सं. IV/16/03/2016 C. Ex. Tech. से जारी issued from file C.No. IV/16/03/2016 C. Ex. Tech.)

Encl : As above

  
(एम श्रीधर रेड्डी M. SREEDHAR REDDY)  
आयुक्त COMMISSIONER

तथा में To

- 1) तिरुवनंतपुरम आयुक्तालय के वितरण सूची I, II & III A के अनुसार As per Distribution list I, II & III A of Trivandrum Commissionerate.
- 2) केंद्रीय उत्पाद एवं सीमा शुल्क मुख्य आयुक्त, कोची  
The Chief Commissioner of Central Excise, Customs & Service Tax, Cochin.
- 3) केंद्रीय उत्पाद एवं सीमा शुल्क आयुक्त, कालिकट/ कोची  
The Commissioner of Central Excise, Customs & Service Tax, Calicut/ Cochin.
- 4) सूचना पट्ट Notice Board.

F.No.332/03/2014 - TRU  
Government of India  
Ministry of Finance  
(Department of Revenue)  
Tax Research Unit  
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New Delhi, the 2<sup>nd</sup> December, 2015

To,

All Chief Commissioners of Central Excise,  
All Chief Commissioners of Customs & Central Excise.

Subject: Suspension of benefits under North East Industrial and Investment Promotion Policy (NEIIPP), 2007 by DIPP and its bearing on Central Excise duty Exemption - Regarding.

Sir / Madam,

The undersigned is directed to refer to the above mentioned subject and to state as follows.

2. Doubts have been raised regarding availability or otherwise of central excise duty exemption under notification No.20/2007-Central Excise dated 25.04.2007 to new units or units undertaking substantial expansion after 01.12.2014 in the North Eastern Region including Sikkim pursuant to the suspension of fresh registrations by the Department of Industrial Policy & Promotion (DIPP) for the schemes under North East Industrial and Investment Promotion Policy (NEIIPP), 2007 with effect from 1.12.2014 vide OM No.10(1)/2014-DBA-II/NER dated 01.12.2014.
3. The matter has been examined in the Ministry in consultation with the DIPP. Fresh registrations for the schemes under NEIIPP, 2007 have been suspended by the DIPP essentially due to shortage of funds allocated to DIPP. Therefore, DIPP OM No.10(1)/2014-DBA-II/NER dated 01.12.2014 has not suspended the entire package of incentives offered for the schemes under NEIIPP, 2007 as such. Further, notification No.20/2007-Central Excise dated 25.04.2007 does not mandate registration under NEIIPP, 2007 to avail of the excise duty exemption thereunder.
4. In view of the above, it is clarified that new units or units undertaking substantial expansion after 01.12.2014 and upto the cut-off date of 31.03.2017 shall continue to be eligible for excise duty exemption under notification No.20/2007-Central Excise dated 25.04.2007 subject to the conditions specified thereunder.
5. Trade Notice/Public Notice may be issued to the field formations and taxpayers.
6. Difficulties, if any, faced in the implementation of the instructions may be brought to the notice of the Ministry at an early date.

Yours faithfully,

*Mohit Tewari*  
21/12/15

(Mohit Tewari)

Under Secretary (TRU)